

September 28, 1992

2520032543816

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, I submit the following information on behalf of the plan administrator:

Employer's Name: O'Neil & Associates, Inc.
Employer's Address: 425 North Findlay Street
Dayton, Ohio 45404-2203
Employer Tax ID#: 31-0629068


Statement:

The Employer has adopted the following plan for the purpose of providing deferred compensation for a select group of the Employer's highly compensated or management employees. The plan and the number of employees covered under the plan is as follows:

<u>Name of Plan</u>	<u>Number of Employees</u>
Retirement Agreement for L.E. O'Neil	1

For additional information, please contact John E. Staten, President, O'Neil & Associates, Inc., 425 North Findlay Street, Dayton, Ohio 45404-2203.

Sincerely,
O'NEIL & ASSOCIATES, INC.

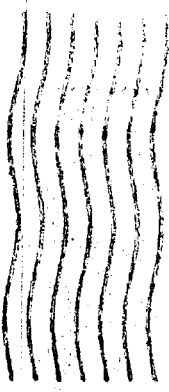

John E. Staten
President

1/28

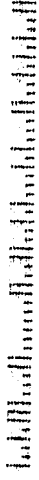
8/15/08

O'NEIL & ASSOCIATES, INC.

425 North Findlay Street
Dayton, Ohio 45404-2203



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PENSION AND WELFARE BENEFITS ADMINISTRATION
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